Magnetic Media
Reporting
Requirements
for

Quarterly
Wage and
Withholding
Reporting
Program

Employment Tax Branch

January 1, 1997

State of California / Employment Development Department

CHANGES TO NOTE FOR TAX YEAR 1997

- Reporting of an employee's full first name is now required.

- Reporting of personal income tax (PIT) wages for all employment (including agricultural and domestic employers) is now required. However, the reporting of PIT wages does not apply to payers of pension, annuities and other deferred income (1099R) payments. The reporting of PIT withholding will continue to be required.

- The state abbreviation has been reduced to a two letter State code in the Code 2E record for the Federal TIB-4 Diskette Format to comply with Social Security Administration modifications.

- Wage Plan Code for reporting of Sole Stockholders and Third Party Sick Pay Recipients has been changed from "A" to "R".

- There are many editorial changes for clarification of some information.

Specification Booklet Changes (DE 8300)

TIB-4 Tape Format

Code S Record

Location	Field	Length	Description and Remarks
11-37	Employee Name	27	Left justify and blank fill. The employee's full first name must now be reported, effective the first quarter of 1997.
185-193	Quarterly PIT Wages (State Taxable Wages)	9	Ether the total of all quarterly wages paid during the period that are subject to personal income tax even if they were not subject to PIT withholding. Format as a positive, unsigned field including dollars and cents. Right justify and zero fill.

Code ST Record

Location	Field	Length	Description and Remarks
69-82	Quarterly PIT Wages by Employer	14	Enter the total for all Code S records reported since the last Code E record. Format as a positive, unsigned field including dollars and cents. Right justify and zero fill.

TIB-4 Diskette Format

Code 2E Record

Location	Field	Length	Description and Remarks
28-29	State	2	Use the standard FIPS postal abbreviation. If this is a foreign address, enter the two-character country code, e.g., CN for Canada.

Code 1S Record

Location	Field	Length	Description and Remarks
12-38	Employee Name	27	Left Justify and blank fill. The employee's full first name must now be reported, effective the first quarter of 1997.

Code 2S Record

Location	Field	Length	Description and Remarks
54-62	Quarterly PIT Wages (State Taxable Wages)	9	Enter the total of all quarterly wages paid during the period that are subject to personal income tax even if they were not subject to PIT withholding. Format as a positive, unsigned field including dollars and cents. Right justify and zero fill.

Code 1ST Record

Location	Field	Length	Description and Remarks
69-82	Quarterly PIT Wages by Employer	14	Enter the total for all Code 2S records reported since the last Code E record. Format as a positive, unsigned field including dollars and cents. Right justify and zero fill.

ICESA Tape Format

Code S Record

Location	Field	Length	Description and Remarks
31-42	Employee First Name	12	Enter the employee's first name. Left justify and blank fill. The employee's full first name must now be reported, effective the first quarter of 1997.
177-190	Quarterly PIT Wages (State Taxable Wages)	14	Enter the total of all quarterly wages paid during the period that are subject to personal income tax even if they were not subject to PIT withholding. Fomat as a positive, unsigned field including dollars and cents. Right justify and zero fill.

Code T Record

Location	Field	Length	Description and Remarks
199-212	Quarterly PIT Wages by Employer	14	Enter the total for all Code S records reported since the last Code E record. Format as a positive, unsigned field including dollars and cents. Right justify and zero fill.

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Section A

General Information

Publication Content

This pamphlet contains the instructions and technical specifications for reporting quarterly DE 6 wage and withholding information to the State of California Employment Development Department (EDD) on magnetic media. Employers may use the technical specifications to develop their own program or purchase a commercial software package that contains a quarterly wage reporting option that meets these specifications.

Reporting Requirements

Beginning with tax year 1995, employers are required to make their report of contributions and wages (Section 1088 (a) (1) of the California Unemployment Insurance Code (CUIC)) by magnetic media if the employer is required to report W-2 data to the federal government by magnetic media. Currently, the federal government requires employers with 250 or more W-2s to file by magnetic media. The magnetic media filing threshold of 250 or more employees applies only to California employees. Multi-state filers who have less than 250 California employees will not be required to report on magnetic media, however, they are encouraged to do so. **Reporting on magnetic media eliminates filing of the paper Quarterly Wage and Withholding Report, form DE 6.**

The quarterly DE 6 reporting requirements apply to all employment subject to State Unemployment and Disability Insurance and Personal Income Tax. Effective the first quarter of 1997, quarterly personal income tax (PIT) wages must be reported in addition to the current Unemployment and Disability Insurance subject wages and the amount of quarterly PIT withheld for all individuals. Payers of pension, annuities and other deferred income (1099R) payments must continue to report PIT withheld by individual, however, reporting of PIT wages does not apply to 1099R payments.

For California purposes this means that within 90 days of becoming subjects to the federal W-2 reporting requirement an employer must:

- Submit a magnetic media file to the EDD for approval and begin filing wage reports on magnetic media for subsequent quarters, (or),

- Request a waiver from the magnetic media requirement.

Reporting Requirements (Continued)

Example: During 1996 an employer had 260 California W-2s to file with the federal government. For California purposes the employer must:

- By March 31, 1997 submit to EDD a magnetic media file.

  or

- By March 31, 1997 submit a waiver request to EDD.

Waiver Request

Employers may request a waiver from the state's mandatory magnetic media requirement, by establishing to the satisfaction of the director that there is a lack of automation, a severe economic hardship, a current exemption from submitting magnetic media information returns for federal purposes, or other good causes for not complying with the requirement. Approved waivers shall be valid for six months or longer, at the discretion of the director. Employers may file a copy of their federal exemption approval letter or file EDD form DE3086M, Waiver Request from Filing Quarterly Wages on Magnetic Media. Waiver requests must be filed within 90 days of becoming subject to the magnetic media requirement.

Penalties

Failure to File - Any employer who fails to file their report of wages on magnetic media after notice by the director of a magnetic media filing requirement will be assessed a penalty of ten dollars ($10) for **each** wage item.

Late Filing - Any employer who, without good cause fails to file their report of wages within 15 days after a specific written demand will be assessed a penalty of ten dollars ($10) for **each** unreported wage item.

Corrected Files - If EDD returns a timely filed magnetic media file as unprocessable, EDD provides that the filer will be given 15 days to correct and mail the corrected magnetic media file to EDD. (If a processable file is returned within this period, a penalty for late filing will not be imposed.)

Acceptable Media

Quarterly DE 6 wage and withholding information may be submitted to EDD on standard 1/2 inch tape reels, IBM compatible 3480 tape cartridges or diskettes. Diskette sizes 3 1/2 and 5 1/4 inch are allowed. EDD will be phasing out the 8 inch diskettes over the next year. During this time, we will accept these disketts from current users but we discourage their use with new filers. Diskettes must be created on IBM compatible operating systems.

**Reporting
Formats**

Magnetic tape reel and cartridge users have the choice of the following two tape formats:

The Federal TIB-4 Tape Format - Developed by the Social Security Administration, this format allows employers to report both quarterly and annual wage data on magnetic tape from one coordinated format. This format is outlined in Section B.
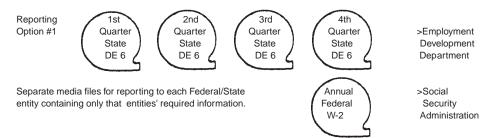
The ICESA Format - Developed by the Interstate Conference of Employment Security Agencies (ICESA), this uniform format eases the reporting burden on large multi-state employers due to the different magnetic media formats required by each state. This format is outlined in Section C.

Diskette filers must use the following format:

The Federal TIB-4 Diskette Format. Developed by the Social Security Administration, this format allows employers to report both quarterly and annual wage data on diskette from one coordinated format. This format is outlined in Section D.

Although the TIB-4 format is a coordinated State and Federal format, the Federal Government will not directly provide EDD with your organization's wage and withholding information. Separate submittal of tape/diskette files are required to satisfy both entity's reporting requirements.

The following reporting options are suggested to accommodate your reporting needs when using the TIB-4 format to report state quarterly wage and withholding information and federal W-2 wage information on magnetic media.

Reporting Option #1

1st Quarter State DE 6 | 2nd Quarter State DE 6 | 3rd Quarter State DE 6 | 4th Quarter State DE 6 | >Employment Development Department

Separate media files for reporting to each Federal/State entity containing only that entities' required information.

Annual Federal W-2 | >Social Security Administration

Reporting Formats (Continued)

Reporting Option #2

1st Quarter State DE 6   2nd Quarter State DE 6   3rd Quarter State DE 6

>Employment Development Department

Magnetic media files containing 1st, 2nd, and 3rd quarter State reporting and a separate file containg Federal annual W-2 reporting, and State 4th quarter reporting.

4th Qtr State DE 6 Ann.Federal W-2

>Copy to Employment Development Department

>Copy to Social Security Administration

Multiple Employers/Files

The EDD urges transmitters of quarterly wage and withholding data to minimize the number of tapes and diskettes they submit for multiple employers or for multiple worksites of a single employer. Both the Federal TIB-4 and the ICESA formats allow reporting from multiple employers and worksites. A separate Employer Record can be written for each new account number, branch, site, or even a separation of payroll groups such as hourly and salaried.

Registration Process

Organizations that intend to file quarterly wage and withholding information on magnetic media for the first time must complete and mail the enclosed Magnetic Media Filing Registration, form DE 164 (Reference Registration Exhibit). The registration procedure is necessary to ensure that the preparer's filing medium is compatible with EDD's processing system.

Either the employer or an agent (transmitter) reporting on behalf of employers may complete the filing registration form. The transmitter is the organization submitting the magnetic media file. Agents that transmit for one or more employers need only file one registration form noting each employer's name, state employer account number and estimated number of employees. An attached employer list is acceptable. Once an agent establishes a filing procedure with EDD, the agent does not have to inform EDD of any changes to its list of reporting clientele.

The EDD will respond to the registration form within 30 days of receipt and the employers will be supplied with the Transmittal Sheet, DE 166, and the necessary file labels. Once the registration form has been filed, it will remain in effect for succeeding quarters provided there is no interruption in your reporting. If a break occurs, a new registration form must be filed before magnetic media reporting may resume.

Test Files

The EDD requires that new transmitters prepare and submit a test file to ensure process compatibility. Test files should also be submitted whenever a system or program change has been made. Test files may consist of actual or test data. Magnetic test tapes should contain at least twelve blocks of data to enable us to verify the blocking factor correctly. Initial test files may be submitted any time during the year prior to the initial reporting. Test results will be reported back to the transmitter generally within three weeks after the test file receipt. To expedite the testing and approval process, a test file may be submitted with the registration form (DE 164). Tape and diskette files should be mailed with a completed Transmittal Sheet, form DE 166 enclosed (Reference Transmittal Exhibit) to:

> Magnetic Media Coordinator, MIC 15
> Employment Development Department
> P.O. Box 826880
> Sacramento, CA 94280-0001

Corrections

Occasionally a transmitter may find it necessary to correct information previously filed to the State on magnetic media. Corrections to magnetic media are handled in the same manner as hard copy DE 6 corrections. Employers requesting a refund due to any wage and/or withholding adjustment must file a DE 938, Quarterly Adjustment Form. An amended DE 6, Quarterly Wage and Withholding Report should be filed for any individual wage and/or withholding adjustment when no refund is necessary. On the DE 6 form, enter only those employees whose wages, withholdings, and/or Social Security Numbers are being corrected.

Special Reporting Instructions for State and Local Government Employers

Many governmental entities have separate state employer account numbers due to different bargaining unit coverage's. Each state employer account number must file a contribution and wage report detailing each employee covered by that program. In many cases a governmental entity will have a 900 series (UI) account number, a 776 series (DI) account number and a 800 series (PIT) account number. Programmers need to write a separate Employer Record (Code E or Code 1E and 2E) for each account number to be reported. Each Employer Record is followed by a State Supplemental Employee Record (Code S or Code 1S and 2S) for each employee covered by that program. A wage plan code within the Employee Record describes the appropriate coverage. The wage plan codes are listed in Section F. Examples: 944 series account numbers

Special Reporting Instructions for State and Local Government Employers (Continued)

would have a wage plan code of "A", only wages subject to UI reported, PIT withholding and PIT wage fields are zero filled; 776 series account account numbers would have a wage plan code of "J", only wages subject to DI reported, PIT withholding and PIT wage fields are zero filled; and 800 series account numbers would report a wage plan code of "P", only PIT withholding and PIT wage fields are reported, UI wage field is zero filled. The same employee, in most cases, will be reported under all three account numbers.

Tape Specifications and Preferences

You may report on either a standard magnetic tape reel or on a IBM compatible 3480 tape cartridge. If a tape reel is the chosen medium, the data must be written on 9 track 1/2-inch magnetic tape in the unpacked mode. Recording density may be either 6250 or 1600 characters per inch. Density 6250 is preferred. If a 3480 tape cartridge is the chosen medium the data must not be written compressed. Recording density may be 38,000 characters per inch.

The EDD does not accept multiple-reel or multiple-cartridge tape files. Each reel or cartridge must be a separate file; i.e., it must start with a Code A or E record and end with a Code ST, T or F record.

Standard IBM OS/VS internal header and trailer labels are preferred; however, all label configurations are allowed. If header and trailer labels are provided, they must be separated from the data records by a tape mark. Headers and trailers must be written in the same recording density as data records. The trailer labels must be followed by two tape marks. The hexadecimal configuration for a tape mark is "13" (decimal "19").

The EDD prefers to receive magnetic tapes recorded in Extended Binary Coded Decimal Interchange Code (EBCDIC) on IBM compatible 3480 tape cartridges. However, tapes recorded in American Standard Code for Information Interchange (ASCII) are acceptable. **Data must be written in only upper case letters**.

The record length for both the TIB-4 and ICESA formats must be 275 (or 276) positions long. The EDD prefers a 275 byte record. If your system cannot produce an odd number record length, a 276 byte record will be accepted. In tape files with a record length of 276, the 276th character must contain a blank which is coded in the same character set as the first 275 bytes. For example, if the first 275 bytes are coded in or translated to EBCDIC, character 276 must also be coded in EBCDIC.

Tape Specifications and Preferences (Continued)

The Code S State Supplemental Employee Record should be reported in employee surname or social security number order; however, this is not mandatory. Records provided on tape must be created fixed block. Tapes written variable blocked with record descriptor words will be returned for correction.

The blocking factor on magnetic tape files must not exceed 85. The EDD prefers 25 logical records per block on tape reels and 85 logical records per block on 3480 cartridges. The blocking factor must be consistent throughout the file. However, a short block (less than the standard tape blocking factor) is allowed at the end of the tape report.

Diskette Specifications and Preferences

Quarterly wage and withholding information may be reported on either 5 1/4 inch or 3 1/2 inch diskettes. Only files created on IBM compatible equipment are acceptable at this time. **All data must be written in upper case letters**. Files must be created according to the specifications listed below.

1. 5 1/4 inch Diskette
    a. Must be recorded in standard ASCII code.
    b. Records must be fixed lengths, 128 bytes per record.
    c. Single-sided/single density, single-sided/double density, double-sided/double density or double-sided/high density diskettes will be accepted.
    d. Diskettes must be created on MS/PC DOS operating systems (IBM compatible).

2. 3 1/2 inch Diskette
    a. Must be recorded in standard ASCII code.
    b. Records must be fixed lengths, 128 bytes per record.
    c. Only double-sided/double density or double-sided/high density diskettes will be accepted.
    d. Diskettes must be created on MS/PC DOS operating systems (IBM compatible).

A multiple-volume diskette file exceeds the capacity of a single diskette, so the data must be continued onto one or more subsequent diskettes, i.e., volumes. A multiple-volume quarterly file properly begins with a Code 1A record on volume 1 and ends with a Code 1ST or 1F record on the last volume.

Diskette Specifications and Preferences (Continued)

Only volume 1 of a multiple-volume diskette file should begin with a Code 1A record. Each volume after volume 1 should begin with the record which properly follows the last record on the preceding volume. For example, if volume 1 ends with a Code 2S record, volume 2 begins with the next Code 1S record. If possible, please do not split an employee's 1S/2S records between two diskettes. This will help prevent the possibility of losing the wage data for this employee.

The external diskette labels for a multiple-volume file must indicate the proper sequence (e.g., VOL. 2 of 3) for processing.

Name Formatting

Transmitters using the Federal TIB-4 tape and diskette formats may report the employee name in various ways. Effective the first quarter of 1997, the full first name of the employee must be reported. The employee name format used must agree with the Name Code value placed in position 159 of the Code E record for tape or position 48 of the Code 2E record for diskette. All segments of the name, including middle initial, must be separated by a blank. Punctuation may be used when appropriate. Leading titles, e.g., Mr., Mrs., **must** be omitted from the name field. The employee's name may be reported in one of the following ways:

    HOWARD D JONES JR
    JONES HOWARD D JR
    *MARY OCONNELL
    *OCONNELL MARY
    *MARY MCCONNELL
    *MCCONNELL MARY
    SUSAN SMITH-JONES

Note: Leading letters (e.g., "O", "Mc", etc.) **must not be separated** from the rest of the surname by a blank.

Shipping Instructions

Package the magnetic tape or diskette file, with an external label on each tape reel, cartridge, or diskette and with the DE 166, Transmittal Sheet, together in a box or mailer with proper padding to prevent damage in transit. Use disposable tape or diskette containers as EDD is unable to return special containers. Additional labels and transmittal forms may be obtained by contacting the Magnetic Media Coordinators at the address and telephone number shown in the Information Contact section.

Shipping Instructions (Continued)

It is suggested that tape and diskette files be mailed to the EDD return receipt requested to ensure receipt by the Department. The tape and diskette files should be mailed to:

> Magnetic Media Production Unit, MIC 15
> Employment Development Department
> P.O. Box 826204
> Sacramento, CA   94230-6204

If using a land carrier, i.e., UPS or Federal Express, use:

> Magnetic Media Production Unit, MIC 15
> Employment Development Department
> 800 Capitol Mall
> Sacramento, CA   95814

Information Contact

Request for forms, labels, or information relative to quarterly magnetic media reporting may be obtained by calling (916) 654-6845 or writing to:

> Magnetic Media Coordinator, MIC 15
> Employment Development Department
> P.O. Box 826880
> Sacramento, CA   94280-0001

Hearing impaired persons can reach EDD through the California Relay Service at 1-800-735-2929.

Section B

Instructions for Reporting Quarterly DE 6 Wage and Withholding Information Using the Federal TIB-4 Tape Reporting Format

TIP-4 Tape Format
The Federal TIB-4 format was developed by the Social Security Administration to allow employers to report both quarterly and annual wage information from one coordinated format.

Required State Records
The following records are mandatory when reporting quarterly DE 6 wage and withholding information to the State of California. Due to provisions of Section 1088 (a) (1) of the California Unemployment Insurance Code (CUIC), California has added a new State Total Record (Code ST). This new record type will not interfere with your annual federal W-2 file. However, employers who file in multiple states, should not use this record type on files to other states as it may interfere with their processing.

Code E - Employer Record
Code S - State Supplemental Employee Record
Code ST - California State Total Record

Optional State Records
Code A, B, W, I, T, and F Record Usage
These records are not required for California reporting. Their presence on the California file is optional.

Filing Deadlines
Quarterly wage and withholding information is normally due one month after the quarter ends. However, magnetic tape and cartridge filers are allowed an additional 30 days if needed. Early submission of data files ensures that wage data will be available for claim processing.

Common Errors to Avoid in File Construction and Transmittal

- Using an incorrect reporting period. (Programmers will frequently hard-code this value in the program and then fail to update it for the following quarter.)

- A missing or incorrect State Code in the Code S, State Supplemental Employee Record(s). The value "06" must be present in the California wage records.

- A missing or erroneous Name Code in the Code E, Employer Record(s). This field allows us to currently reformat employee names.

Common Errors to Avoid in File Construction and Transmittal (Continued)

- Blocking factor in the Code E, Employer Record(s) does not agree with the actual block size.

- Blocking factor is larger than 85.

- Sending a variable blocked file instead of the required fixed block.

- Creating a block size that is not an even multiple of the record size.

- Writing a data block that contains records from the previous data block. This problem frequently happens when the programmer fails to clear working storage prior to reading in each new block of processing information.

- Numeric fields that are **not** properly zero filled.

- Wage and tax fields that contain **negative** amounts.

- Reporting lower-case alpha characters instead of upper-case letters.

- The use of hyphens in state employer account numbers and/or Social Security Numbers.

- The use of commas and/or decimals in dollar amount fields.

- Omission of any of the required California records. A Code E record must be followed by one or more Code S records, followed by a Code ST record.

- Not initializing numeric data fields to zeros and not initializing alphabetic and alpha-numeric fields to spaces.

- Submitting wage data on magnetic media and the same data on paper DE 6 forms.

- Incorrectly stated items and amounts on the DE 166, Transmittal Sheet.

- Sending your file without the accompanying DE 166, Transmittal Sheet. The information contained on the transmittal is necessary in order for us to properly process and return your file. **The transmittal must accompany the file.**

Magnetic Tape Format

The following record descriptions identify the necessary records and field information for reporting quarterly DE 6 wage and withholding data to the state on magnetic tape using the Federal TIB-4 format.

Code E - Employer Record

This record is required when reporting quarterly DE 6 wage and withholding information. A separate Code E record must be present for each state employer account number and branch reported on the tape file. All Code S State Supplemental Records must be grouped following the Code E record for that state employer account number reporting group. At least one Code S record must be present for each Code E record reported on the file.

RECORD NAME: Code E - Employer Record

LOCA-TION	FIELD	LENGTH	DESCRIPTION AND REMARKS
1	Record Identifier	1	Constant "E." Every state employer account number and branch **must** begin with a Code E record.
2-23	Not applicable to California reporting needs	22	Leave blank.
24-73	Employer Name	50	Left justify and blank fill.
74-158	Not applicable to California reporting needs	85	Leave blank.
159	Name Code	1	Enter "S" if the surname appears first in the employee name field (positions 11-37) of the Code S records. Enter "F" if the first name appears first in the employee name field of the Code S records. This Code may vary with each Code E record as long as the name format on the associated Code S records remains consistent throughout.
160	Not applicable to California reporting needs	1	Leave blank.
161-162	Blocking Factor	2	Enter blocking factor of the file, not to exceed 85. Right justify and zero fill.
163-275	Not applicable to California reporting needs	113	Leave blank.

Code S - State Supplemental Employee Record

This record is required when reporting quarterly DE 6 wage and withholding information. This record must be generated for each employee of an employer or branch and must be grouped by employer or branch. The employee should be reported in surname or social security number order within each employer or branch if possible, however, this is not mandatory.

RECORD NAME: Code S - State Supplemental Record

LOCA-TION	FIELD	LENGTH	DESCRIPTION AND REMARKS
1	Record Identifier	1	Constant "S."
2-10	Social Security Number	9	Enter the Employee's Social Number. If not available, enter the letter "I" in position 2 and BLANK fill.
11-37	Employee Name	27	Left justify and blank fill. The employee's <u>full</u> first name must now be reported, effective the first quarter of 1997.
38-123	Not applicable to CA reporting needs	86	Leave blank.
124-125	State Code	2	Constant "06" for California.
126	Wage Plan Code	1	Enter one of the codes shown on the Wage Plan Code Exhibit in Section F, indicative of employee coverage. Do not leave blank.
127	Blank	1	Leave blank. Reserved for EDD use.
128-131	Reporting Period	4	Enter the last month and two-digit year of the calendar quarter: e.g., 0397 for the first quarter of 1997.
132-140	State Quarter Unemployment Insurance Total Wages	9	Enter total of all quarterly wages subject to UI/DI taxes. (Taxable limitations do not apply.) Include all tip income. Format as a positive, unsigned field including dollars and cents. Right justify and zero fill.
141-164	Not applicable to CA reporting needs	24	Leave blank.

Code S - State Supplemental Employee Record (Continued)

RECORD NAME: Code S - State Supplemental Record (Continued)

LOCA-TION	FIELD	LENGTH	DESCRIPTION AND REMARKS
165-176	State Employer Account Number	12	Enter the number assigned by the EDD. A seven digit account number followed by a check digit followed by a two digit branch code (if applicable). Left justify and zero fill. Omit hyphens. (Example: If your employer account number is 123-4567-8 with no branch code, positions 165-176 should contain the value 123456780000.)
177-184	Not applicable to California reporting needs	8	Leave blank.
185-193	Quarterly PIT Wages (State Taxable Wages)	9	Enter the total of all quarterly wages paid during the period that are subject to personal income tax even if they were not subject to PIT withholding. Format as a positive, unsigned field including dollars and cents. Right justify and zero fill.
194-201	Quarterly PIT Withheld	8	Enter the quarterly personal income tax withheld. Right justify and zero fill. Format as a positive, unsigned field including dollars and cents. Right justify and zero fill.
202-275	Not applicable to California reporting needs	74	Leave blank.

Code ST - State Total Record

This record is required when reporting quarterly DE 6 wage and withholding information and must be the last record reported for a state employer account number reporting group. This record contains the aggregate totals for all preceding Code S records for that group. A separate Code ST record must be generated for each Code E record reported on the tape file and be written just before the federal Code T record.

RECORD NAME: Code ST - State Total Record

LOCA-TION	FIELD	LENGTH	DESCRIPTION AND REMARKS
1-2	Record Identifier	2	Constant "ST."
3	Blank	1	Leave blank. Reserved for EDD use.
4-10	Number of Employees	7	Enter the total number of Code S records records reported since the last Code E record. Right justify and zero fill.
11	Blank	1	Leave blank. Reserved for EDD use.
12-13	State Code	2	Constant "06" for California.
14	Blank	1	Leave blank. Reserved for EDD use.
15-28	State Quarter Unemployment Insurance Total Wages by Employer	14	Enter the total for all Code S records reported since the last Code E record. Format as a positive, unsigned field including dollars and cents. Right justify and zero fill.
29	Blank	1	Leave blank. Reserved for EDD use.
30-43	Quarterly PIT Withheld by Employer	14	Enter the total for all Code S records reported since the last Code E record. Format as a positive, unsigned field including dollars and cents. Right justify and zero fill.
44	Blank	1	Leave blank. Reserved for EDD use.
45-51	Month 1 Employment for Employer	7	Enter the total number of employees covered by UI who worked or received pay for the pay period including the 12th day of the 1st month of the reporting period. Right justify and zero fill.

Code ST - State Total Record (Continued)

RECORD NAME: Code ST - State Total Record (Continued)

LOCA-TION	FIELD	LENGTH	DESCRIPTION AND REMARKS
52	Blank	1	Leave blank. Reserved for EDD use.
53-59	Month 2 Employment for Employer	7	Enter the total number of employees covered by UI who worked or received pay for the pay period including the 12th day of the 2nd month of the reporting period. Right justify and zero fill.
60	Blank	1	Leave blank. Reserved for EDD use.
61-67	Month 3 Employment for Employer	7	Enter the total number of employees covered by UI who worked or received pay for the pay period including the 12th day of the 3rd month of the reporting period. Right justify and zero fill.
68	Blank	1	Leave blank. Reserved for EDD use.
69-82	Quarterly PIT Wages by Employer	14	Enter the total for all Code S records reported since the last Code E record. Format as a positive, unsigned field including dollars and cents. Right justify and zero fill.
83-275	Blank	193	Leave blank. Reserved for EDD use.

Section C

Instructions for Reporting Quarterly DE 6 Wage and Withholding Information Using the Interstate Conference of Employment Security Agencies (ICESA) Uniform Magnetic Tape Format

ICESA Tape Format

The ICESA format was developed to ease the reporting burden on large multi-state employers due to the different magnetic media formats required by each state. California began accepting the ICESA format the second quarter of 1994.

Required State Records

The following records are mandatory when reporting quarterly DE 6 wage and withholding information to the State of California.

Code E - Employer Record
Code S - Employee Record
Code T - Total Record

Optional State Records

Code A, B, and F Record Usage
These records are not required for California reporting. Their presence on the California file is optional.

Filing Deadlines

Quarterly wage and withholding information is normally due one month after the quarter ends. However, magnetic tape and cartridge filers are allowed an additional 30 days if needed. Early submission of data files ensures that wage data will be available for claim processing.

Common Errors to Avoid in File Construction and Transmittal

- Using an incorrect reporting quarter and year. (Programmers will frequently hard-code this value in the program and then fail to update it for the following quarter.)

- A missing or incorrect State Code in the Code S, Employee Record(s). The value "06" must be present in the California wage records.

- Blocking factor is larger than 85.

- Blocking factor in the Code E, Employer Record(s) does not agree with the actual block size.

- Sending a variable blocked file instead of the required fixed block.

Common Errors to Avoid in File Construction and Transmittal (Continued)

- Creating a block size that is not an even multiple of the record size.

- Writing a data block that contains records from the previous data block. This problem frequently happens when the programmer fails to clear working storage prior to reading in each new block of processing information.

- Numeric fields that are **not** properly zero filed.

- Wage and tax fields that contain **negative** amounts.

- Reporting lower-case alpha characters instead of upper-case letters.

- The use of hyphens in state employer account numbers and/or Social Security Numbers.

- The use of commas and/or decimals in dollar amount fields.

- Omission of any of the required California records. A Code E record must be followed by one or more Code S records, followed by a Code T record.

- Not initializing numeric data fields to zeros and not initializing alphabetic and alpha-numeric fields to spaces.

- Submitting wage data on magnetic media and the same data on paper DE 6 forms.

- Incorrectly stated items and amounts on the DE 166, Transmittal Sheet.

- Sending your file without the accompanying DE 166, Transmittal Sheet. The information contained on the transmittal is necessary in order for us to properly process and return your file. **The transmittal must accompany the file.**

Magnetic Tape Format

The following record descriptions identify the necessary records and field information for reporting quarterly DE 6 data to the state on magnetic tape using the ICESA format.

Code E -
Employer Record

This record is required when reporting quarterly DE 6 wage and withholding information. A separate Code E record must be present for each state employer account number and branch reported on the tape file. All Code S Employee Records must be grouped following the Code E record for that state employer account number reporting group. At least one Code S record must be present for each Code E record reported on the file.

RECORD NAME: Code E - Employer Record

LOCA-TION	FIELD	LENGTH	DESCRIPTION AND REMARKS
1	Record Identifier	1	Constant "E." Every state employer account number and branch **must** begin with a Code "E" record.
2-23	Not applicable to CA reporting needs	22	Leave blank.
24-73	Employer Name	50	Enter the Employer's name exactly as the Employer is registered with the State EDD. Left justify and blank fill.
74-160	Not applicable to CA reporting needs	87	Leave blank.
161-162	Blocking Factor	2	Enter blocking factor of the file, not to exceed 85. Right justify and zero fill.
163-275	Not applicable to CA reporting needs	113	Leave blank.

Code S -
Employee
Record

This record is required when reporting quarterly DE 6 wage and withholding information. This record must be generated for each employee of an employer or branch and must be grouped by employer or branch. The employee should be reported in surname or social security number order within each employer or branch if possible, however, this is not mandatory.

RECORD NAME: Code S - Employee Record

LOCA-TION	FIELD	LENGTH	DESCRIPTION AND REMARKS
1	Record Identifier	1	Constant "S."
2-10	Social Security Number	9	Enter the Employee's Social Security Number. If not available, enter the letter "I" in position 2 and BLANK fill.
11-30	Employee Last Name	20	Enter the employee's last name. Left justify and blank fill.
31-42	Employee First Name	12	Enter the employee's first name. Left justify and blank fill. The employee's <u>full</u> first name must now be reported, effective the first quarter of 1997.
43	Employee Middle Initial	1	Enter the employee's middle initial. If no middle initial, leave blank.
44-45	State Code	2	Enter the State FIPS postal numeric code for for the State to which wages are being reported. Constant "06" for California.
46-49	Reporting Quarter and Year	4	Enter the last month and two-digit year of the calendar quarter for which this report applies; e.g., 0397 for first quarter 1997.
50-63	Not applicable to CA reporting needs	14	Leave blank.
64-77	State Quarter Unemployment Insurance Total Wages	14	Enter total of all quarterly wages subject to UI/DI taxes. (Taxable limitations do not apply.) Include all tip income. Format as a positive, unsigned field including dollars and cents. Right justify and zero fill.
78-146	Not applicable to CA reporting needs	69	Leave blank.

**Code S -
Employee
Record
(Continued)**

RECORD NAME: Code S - Employee Record (Continued)

LOCA-TION	FIELD	LENGTH	DESCRIPTION AND REMARKS
147-161	State Unemployment Insurance Account Number	15	Enter the number assigned by the State EDD. A seven digit account number, followed by a check digit, followed by a two digit branch code (if applicable). Left justify and zero fill. Omit hyphens. (Example: If your organization's account number is 123-4567-8 with no branch code, positions 147-161 should contain the value 123456780000000.)
162-176	Not applicable to CA reporting needs	15	Leave blank.
177-190	Quarterly PIT Wages (State Taxable Wages)	14	Enter the total of all quarterly wages paid during the period that are subject to personal income tax even if they were not subject to PIT withholding. Format as a positive, unsigned field including dollars and cents. Right justify and zero fill.
191-204	Quarterly PIT Withheld	14	Enter the quarterly personal income tax withheld. Format as a positive, unsigned field including dollars and cents. Right justify and zero fill.
205-210	Not applicable to CA reporting needs	6	Leave blank.
211	Wage Plan Code	1	Enter one of the codes shown on the Wage Plan Code Exhibit in Section F, indicative of employee coverage. Do not leave blank.
212-275	Not applicable to CA reporting needs	64	Leave blank.

Code T - Total Record

This record is required when reporting quarterly DE 6 wage and withholding information and must be the last record reported for a state employer account number reporting group. This record contains the aggregate totals for all preceding Code S records for that group. A separate Code T record must be generated for each Code E record reported on the tape file.

RECORD NAME: Code T - Total Record

LOCA-TION	FIELD	LENGTH	DESCRIPTION AND REMARKS
1	Record Identifier	1	Constant "T."
2-8	Total Number of Employees	7	Enter the total number of Code "S" records reported since the last Code "E" record. Right justify and zero fill.
9-26	Not applicable for CA reporting needs	18	Leave blank.
27-40	State Quarter Unemployment Insurance Total Wages by Employer	14	Enter the total for all Code S records reported since the last Code E record. Format as a positive, unsigned field including dollars and cents. Right justify and zero fill.
41-198	Not applicable to CA reporting needs	158	Leave blank.
199-212	Quarterly PIT Wages by Employer	14	Enter the total for all Code S records reported since the last Code E record. Format as a positive, unsigned field including dollars and cents. Right justify and zero fill.
213-226	Quarterly PIT With-held by Employer	14	Enter the total for all Code S records reported since the last Code E record. Format as a positive, unsigned field including dollars and cents. Right justify and zero fill.
227-233	Month 1 Employment for Employer	7	Enter the total number of employees covered by UI who worked or received pay for the pay period including the 12th day of the 1st month of the reporting period. Right justify and zero fill.

**Code T - Total
Record
(Continued)**

RECORD NAME: Code T - Total Record (Continued)

LOCA-TION	FIELD	LENGTH	DESCRIPTION AND REMARKS
234-240	Month 2 Employment for Employer	7	Enter the total number of employees covered by UI who worked or received pay for the pay period including the 12th day of the 2nd month of the reporting period. Right justify and zero fill.
241-247	Month 3 Employment for Employer	7	Enter the total number of employees covered by UI who worked or received pay for the pay period including the 12th day of the 3rd month of the reporting period. Right justify and zero fill.
248-275	Not applicable for CA reporting needs	28	Leave blank.

Section D

Instructions for Reporting Quarterly DE 6 Wage and Withholding Information Using the Federal TIB-4 Diskette Reporting Format

TIB-4 Diskette Format

The Federal TIB-4 format was developed by the Social Security Administration to allow employers to report both quarterly and annual wage information from one coordinated format.

Required State Records

The following records are mandatory when reporting quarterly DE 6 wage and withholding information to the State of California. Due to provisions of Section 1088 (a) (1) of the California Unemployment Insurance Code (CUIC), California has added a new State Total Record (Code 1ST). This new record type will not interfere with your annual federal W-2 file. However, employers who file in multiple states, should not use this record type on files to other states as it may interfere with their processing.

Code 1A/2A - Transmitter Record
Code 1E/2E - Employer Record
Code 1S/2S - State Supplemental Employee Record
Code 1ST - California State Total Record

Optional State Records

Code 1B/2B, 1I/2I, 1W/2W/3W, 1T/2T and 1F Record Usage
These records are not required for California reporting. Their presence on the California file is optional.

Filing Deadlines

Employers must file their quarterly wage diskette file one month after the quarter ends.

Common Errors to Avoid in File Construction and Transmittal

- File name reported with an extension (e.g., "W2REPORT.DAT", "W2REPORT.BAK"). File name must be reported as W2REPORT with **no** extension.

- Reporting of lower-case alpha characters instead of upper-case letters.

- Records created with variable record lengths. All records must be created with a fixed length of 128 bytes per record. However, if a carriage return and line feed are used, they must be in positions 129 and 130 of each record.

Common Errors to Avoid in File Construction and Transmittal (Continued)

- Using an incorrect reporting period. Programmers will frequently hard-code this value in the program and then fail to update it for the following quarter.

- A missing or incorrect State Code in the Code 1S, State Supplemental Employee Record(s). The value "06" must be present in the California wage records.

- A missing or erroneous Name Code in the Code 2E, Employer Record(s). This field allows us to correctly reformat employee names.

- Omission of any of the required California records. The Code 1E/2E records must be followed by one or more Code 1S/2S records, followed by a Code 1ST record.

- Numeric fields that are **not** properly zero filled.

- Submitting wage data on magnetic media and the same data on paper DE 6 forms.

- Wage and tax fields that contain **negative** amounts.

- The use of hyphens in state employer account numbers and/or social security numbers.

- The use of commas and/or decimals in dollar amount fields.

- Transmitter's and/or Employer's address in Codes 1A/2A and 1E/2E records **not** separated according to the specifications.

- Diskette files due the same time as tape files. Diskette filers do not receive an additional 30 days to file their quarterly wage information as do magnetic tape filers. The quarterly wage diskette file is due one month after the quarter ends.

- Sending your diskette without an accompanying DE 166 Transmittal Sheet. The information contained on the transmittal sheet is necessary in order for us to properly process your file. **The transmittal must accompany the file.**

Diskette Format

The following record descriptions identify the necessary records and field information for reporting quarterly DE 6 wage and withholding data to the state on diskette using the Federal TIB-4 format.

Codes 1A and 2A- Transmitter Records

These records are required when reporting quarterly DE 6 wage and withholding information. They identify the organization submitting the file as being either the parent company or an agent. They must appear first and only once on a file.

RECORD NAME: Code 1A - Transmitter Record

LOCA-TION	FIELD	LENGTH	DESCRIPTION AND REMARKS
1-2	Record Identifier	2	Enter the value "1A."
3-24	Not applicable to California Reporting needs	22	Leave blank.
25-74	Transmitter Name	50	Left justify and blank fill.
75-114	Street Address	40	Left justify and blank fill.
115-128	Blank	14	Leave blank.

Code 2A- Transmitter Records

RECORD NAME: Code 2A - Transmitter Record

LOCA-TION	FIELD	LENGTH	DESCRIPTION AND REMARKS
1-2	Record Identifier	2	Enter the value "2A."
3-27	City	25	Left justify and blank fill.
28-29	State	2	Use the standard FIPS postal abbreviation (reference State Reporting Codes Exhibit in Section F, Abbreviations column). If this is a foreign address, enter the two-character country code, e.g., CN for Canada.
30-37	Blank	8	Leave blank.

Code 2A-Transmitter Records (Continued)

RECORD NAME: Code 2A - Transmitter Record (Continued)

LOCA-TION	FIELD	LENGTH	DESCRIPTION AND REMARKS
38-42	Zip Code Extension	5	Use this field as necessary for the four-digit extension of the ZIP Code, being sure to include the hyphen in position 38. If this is a foreign address, use this field as necessary for overflow for a foreign postal code begun in positions 43-47. Left justify and blank fill. If this field is not applicable, enter blanks.
43-47	Zip Code or Foreign Postal Code	5	If this is a foreign address, use this field for the Foreign Postal Code, if applicable. Left justify and blank fill. If necessary, continue the Foreign Postal Code in positions 38-42. Otherwise, enter a valid ZIP Code.
48-128	Blank	81	Leave blank.

Codes 1E and 2E- Employer Records

These records are required when reporting quarterly DE 6 wage and withholding information. They must be present for each state employer account number and branch recorded on the diskette file. All Employee Records must be grouped following the Code E Employer Records for that state employer account number and /or branch reporting group.

RECORD NAME: Code 1E - Employer Record

LOCA-TION	FIELD	LENGTH	DESCRIPTION AND REMARKS
1-2	Record Identifier	2	Enter the value "1E."
3-24	Not applicable to California Reporting needs	22	Leave blank.
25-74	Employer Name	50	Left justify and blank fill.
75-114	Street Address	40	Left justify and blank fill.
115-128	Blank	14	Leave blank.

Code 2E - Employer Record

RECORD NAME: Code 2E - Employer Record

LOCA-TION	FIELD	LENGTH	DESCRIPTION AND REMARKS
1-2	Record Identifier	2	Enter the value "2E."
3-27	City	25	Left justify and blank fill.
28-29	State	2	Use the standard FIPS postal abbreviation (reference State Reporting Codes Exhibit in Section F, Abbreviations column). If this is a foreign address, enter the two-character country code, e.g., CN for Canada.
30-37	Blank	8	Leave blank.
38-42	Zip Code Extension	5	Use this field as necessary for the four-digit extension of the Zip Code, being sure to include the hyphen in position 38. If this is a foreign address, use this field as necessary for overflow for a foreign postal code begun in positions 43-47. Left justify and blank fill. If this field is not applicable, enter blanks.
43-47	Zip Code or Foreign Postal Code	5	If this is a foreign address, use this field for the Foreign Postal code, if applicable. Left justify and blank fill. If necessary, continue the Foreign Postal Code in positions 38-42. Otherwise, enter a valid ZIP Code.
48	Name Code	1	Code as follows: "F" - If the first name appears first in the employee name field of subsequent Code S records. "S" - If the surname appears first in the employee name field of subsequent Code S records.
49-128	Blank	80	Leave blank.

Codes 1S and Code 2S - State Supplemental Employee Records

These records are required when reporting quarterly DE 6 wage and withholding information. These records must be generated for each employee of an employer or branch and must be grouped by employer or branch. The employee should be reported in surname or social security number order within each employer or branch if possible, however, this is not mandatory.

RECORD NAME: Code 1S - State Supplemental Employee Record

LOCA-TION	FIELD	LENGTH	DESCRIPTION AND REMARKS
1-2	Record Identifier	2	Constant "1S."
3-11	Social Security Number	9	Enter the Employee's Social Security Number. If not available, enter the letter "I" in position 3 and BLANK fill.
12-38	Employee Name	27	Left justify and blank fill. The employee's <u>full</u> first name must now be reported, effective the first quarter of 1997.
39-124	Not applicable to California reporting needs	86	Leave blank.
125-126	State Code	2	Constant "06" for California.
127	Wage Plan Code	1	Enter one of the codes shown on the Wage Plan Code Exhibit in Section F, indicative of employee coverage. Do not leave blank.
128	Blank	1	Leave blank.

Code 2S - State Supplemental Employee Records

RECORD NAME: Code 2S - State Supplemental Employee Record

LOCA-TION	FIELD	LENGTH	DESCRIPTION AND REMARKS
1-2	Record Identifier	2	Constant "2S."
3-14	State Employer Account Number	12	Enter the number assigned by the State EDD. A seven digit account number followed by a check digit followed by a two digit branch code (if applicable). Left justify and zero fill. Omit hyphens. (Example: If your employer account number is 123-4567-8 with no branch code, positions 3-14 should contain the value 123456780000.)
15-18	Reporting Period	4	Enter the last month and two-digit year of the calendar quarter: e.g., 0397 for the first quarter of 1997.
19-27	State Quarter Unemployment Insurance Total Wages	9	Enter total of all quarterly wages subject to UI/DI taxes. (Taxable limitations do not apply.) Include all tip income. Format as a positive, unsigned field including dollars and cents. Right justify and zero fill.
28-53	Not applicable to California reporting needs	26	Leave blank.
54-62	Quarterly PIT Wages (State Taxable Wages)	9	Enter the total of all quarterly wages paid during the period that are subject to personal income tax even if they were not subject to PIT withholding. Format as a positive, unsigned field including dollars and cents. Right justify and zero fill.
63-70	Quarterly PIT Withheld	8	Enter the quarterly personal income tax withheld. Format as a positive, unsigned field including dollars and cents. Right justify and zero fill.
71-128	Not applicable to California reporting needs	58	Leave blank.

Code 1ST - State Total Record

This record is required when reporting quarterly DE 6 wage and withholding information and must be the last record reported for a state employer account number reporting group. This record contains the aggregate totals for all preceding Code S records for that group. A separate Code 1ST Record must be generated for each Code E Record reported on the diskette file and be written just before the Federal Code 1T/2T Records.

RECORD NAME: Code 1ST - State Total Record

LOCA-TION	FIELD	LENGTH	DESCRIPTION AND REMARKS
1-3	Record Identifier	3	Constant "1ST."
4-10	Number of Employees	7	Enter the total number of Code S records reported since the last Code E record. Right justify and zero fill.
11	Blank	1	Leave blank. Reserved for EDD use.
12-13	State Code	2	Constant "06" for California.
14	Blank	1	Leave blank. Reserved for EDD use.
15-28	State Quarter Unemployment Insurance Total Wages by Employer	14	Enter the total for all Code 2S records reported since the last Code E record. Format as a positive, unsigned field including dollars and ents. Right justify and zero fill.
29	Blank	1	Leave blank. Reserved for EDD use.
30-43	Quarterly PIT Withheld by Employer	14	Enter the total for all Code 2S records reported since the last Code E record. Format as a positive, unsigned field including dollars and cents. Right justify and zero fill.
44	Blank	1	Leave blank. Reserved for EDD use.
45-51	Month 1 Employment for Employer	7	Enter the total number of employees covered by UI who worked or received pay for the pay period including the 12th day of the 1st month of the reporting period. Right justify and zero fill.
52	Blank	1	Leave blank. Reserved for EDD use.

RECORD NAME: Code 1ST - State Total Record (Continued)

LOCA-TION	FIELD	LENGTH	DESCRIPTION AND REMARKS
53-59	Month 2 Employment for Employer	7	Enter the total number of employees covered by UI who worked or received pay for the pay period including the 12th day of the 2nd month of the reporting period. Right justify and zero fill.
60	Blank	1	Leave blank. Reserved for EDD use.
61-67	Month 3 Employment for Employer	7	Enter the total number of employees covered by UI who worked or received pay for the pay period including the 12th day of the 3rd month of the reporting period. Right justify and zero fill.
68	Blank	1	Leave blank. Reserved for EDD use.
69-82	Quarterly PIT Wages by Employer	14	Enter the total for all Code 2S records reported since the last Code E record. Format as a positive, unsigned field including dollars and cents. Right justify and zero fill.
83-128	Blank	46	Leave blank. Reserved for EDD use.

Section E

Glossary of Terms

Account Number	The 8-digit number assigned to each employer registered with the Employment Development Department (e.g., 206-4650-1).
ASCII	American National Standard Code for Information Interchange. A recording code utilizing a 128 character set.
Block	A collection of contiguous records recorded as a unit. For the purpose of this publication a block may contain from 1 to 85 records.
Block-Size	The number of characters contained in a block of information.
Blocking Factor	The number of records reported in a block of information. The Code "E" Record contains a field by that same name where the file blocking factor is reported. The factor can be from 01 through 85.
Branch Code	A two-digit number used by employers who are authorized by EDD to report under a branch coding system.
Byte	Synonymous with the word "Character" for purposes of this publication.
Character	A letter, digit, or symbol used to form a word or a name.
Data Block	See "Block."
DE 6	Quarterly Wage and Withholding Report
EBCDIC	Extended Binary Coded Decimal Interchange Code. A recording code utilizing a 256 character set.
EDD	The Employment Development Department
Employee	Wage-earner in employment covered by the California Unemployment Insurance Code.
External Tape Label	A gummed label attached to the outside of a data medium such as a magnetic tape reel. Contains identifications and control type information necessary for the successful process of the data contained therein.

File	A collection of related records treated as a unit.
Internal Labels	See "Labels."
Labels	Labels consist of control type information that immediately precedes and follows data blocks and are separated from the data blocks by a single tape mark. Standard type labels generally consist of three 80 byte header labels and two 80 byte trailer labels, each blocked separately.
Records	A collection of related items of data, treated as a unit. For example, employee information such as name, address, social security account number, etc., constitutes a record. For the purposes of this publication, a record may contain either 275 or 276 characters.
Social Security Account Number	A nine digit number assigned to employees by the Social Security Administration. All wage records and claim actions are filed under this number rather than by name. Therefore, a correct social security account number is essential.
SSA	The Social Security Administration.
Subject Employer	An employer who is subject to the California Unemployment Insurance Code.
Tape Mark	An internal tape identifier used to separate data from labels, one data file from another on a reel of tape, and to indicate end of reel.
Test File	A magnetic media file generally containing a small cross section of records created for the purpose of running on a computer to ensure file content reliability prior to mail file preparation.
Transmitter	An entity that physically sends the media file that contains the State's data. This may be a firm that prepares and transmits its own file or it may be a firm authorized by another to prepare and transmit the file.
Wage Plan Code	Indicates the type of coverage an employee has. (Reference Wage Plan Code Exhibit in Section F)

Section F

Exhibits

Wage Plan Codes

<div align="center">

Quarterly DE 6
Wage Plan Codes

</div>

Please use the appropriate plan code that pertains to your employees. The Plan Code indicates the type of coverage an employee has and is correlated with your state employer account number:

S = Employee is covered under a State Plan for both Unemployment Insurance and Disability Insurance.

U = Employee is covered under a Department approved Voluntary Plan for Disability Insurance and the State Plan for Unemployment Insurance.

J = Employee is covered under the State Plan for Disability Insurance only (exempt from Unemployment Insurance).

L = Employee is covered under a Voluntary Plan for Disability Insurance only (exempt from Unemployment Insurance).

R = Employee is covered under the State Plan for Unemployment Insurance but is exempted from Disability Insurance. This applies only to Sole Stockholders who claim an exemption under Section 637.1 of the California Unemployment Insurance Code (CUIC); Third Party Sick Pay recipients who claim an exemption under Section 931.5 of the CUIC; and employees claiming a Religious Exemption under Section 2902 of the CUIC. The employee must file an exemption certificate for the religious exemption.

A = Employee is covered under the State Plan for Unemployment Insurance. This applies only to public entity employees.

P = Employee is covered for Personal Income Tax Withholding purposes only.

Do not leave the Wage Plan Code blank.

State Reporting Codes

States of the United States (including the District of Columbia) with their assigned codes, according to Federal Information Processing Standard 5 (FIPS 5-1).

Name	Abbreviations	State Code *
Alabama	AL	01
Alaska	AK	02
Arizona	AZ	04
Arkansas	AR	05
California	**CA**	**06**
Colorado	CO	08
Connecticut	CT	09
Delaware	DE	10
District of Columbia	DC	11
Florida	FL	12
Georgia	GA	13
Hawaii	HI	15
Idaho	ID	16
Illinois	IL	17
Indiana	IN	18
Iowa	IA	19
Kansas	KS	20
Kentucky	KY	21
Louisiana	LA	22
Maine	ME	23
Maryland	MD	24
Massachusetts	MA	25
Michigan	MI	26
Minnesota	MN	27
Mississippi	MS	28
Missouri	MO	29
Montana	MT	30
Nebraska	NE	31
Nevada	NV	32
New Hampshire	NH	33

* Use in Code S, ST, 1S/2S, or 1ST records only

State Reporting Codes (Continued)

Name	Abbreviations	State Code *
New Jersey	NJ	34
New Mexico	NM	35
New York	NY	36
North Carolina	NC	37
North Dakota	ND	38
Ohio	OH	39
Oklahoma	OK	40
Oregon	OR	41
Pennsylvania	PA	42
Rhode Island	RI	44
South Carolina	SC	45
South Dakota	SD	46
Tennessee	TN	47
Texas	TX	48
Utah	UT	49
Vermont	VT	50
Virginia	VA	51
Washington	WA	53
West Virginia	WV	54
Wisconsin	WI	55
Wyoming	WY	56

* Use in Code S, ST, 1S/2S, or 1ST records only

EDD

Serving the People of California

MAGNETIC MEDIA FILING REGISTRATION

Send to:
MAGNETIC MEDIA COORDINATORS, MIC 15
EMPLOYMENT DEVELOPMENT DEPARTMENT
P.O. BOX 826880
SACRAMENTO, CA 94280-0001
(916) 654-6845

Please complete the following information if your company plans to file on magnetic media.

Transmitting Company Name	Date
Address	Federal Employer Identification Number
City, State and ZIP	State Employer Account Number
Contact for Technical Information (Name) Title	Telephone Number and Extension ( )

FILING INFORMATION

Please indicate the document type(s) you plan to file and the filing period when you plan to begin filing on magnetic media.

☐ **DE 6**   ☐ 1st Quarter   ☐ 2nd Quarter   ☐ 3rd Quarter   ☐ 4th Quarter   Year: _____

☐ Other _____

Please indicate the estimated average number of employees to be reported during the reporting period. _____

Do you plan to act as a transmitter for other Employers?

☐ Yes   ☐ No

If yes, please prepare a list of the names, State Employer Account Numbers, Federal Employer Identification Numbers (FEIN) and estimated numbers of employees of those employers you plan to report for and attach it to this form.

Do you plan to purchase software or services to create your media file?

☐ Yes   ☐ No

If yes, please provide the following information:

Software/Service Company Name	Representative Name	Telephone Number ( )

SYSTEM/MEDIA CHARACTERISTICS

TAPE	DISKETTE
Computer Make/Model:	System Model; e.g., IBM System 36:
Recording Density (BPI): ☐ 6250 ☐ 1600	Operating System; e.g., MS-DOS V4.0:
Coding Structure: ☐ EBCDIC ☐ ASCII	Diskette Size: ☐ 5 ¼" ☐ 3 ½"

AUTHORIZED REPRESENTATIVE OF ORGANIZATION

Name and Title (Type or Print)	Telephone Number ( )	
Signature		Date

DE 164 Rev. 4 (1-97) State of California / Employment Development Department   CU/IBM

EDD
Serving the People of California

MAGNETIC MEDIA - TRANSMITTAL SHEET
QUARTERLY WAGE AND WITHHOLDING INFORMATION

Complete Parts I, II, III and IV of form. Do not complete form DE 6, Quarterly Wage and Withholding Report, unless additional quarterly wages are being reported. Questions regarding quarterly reporting may be directed to (916) 654-8470. Mail completed transmittal and labeled tape/disk to:

Magnetic Media Production Unit, MIC 15
Employment Development Department
P.O. Box 826204
Sacramento, CA 94230-6204

Note: If using land carrier, i.e., UPS or Federal Express, use:
800 Capitol Mall, MIC 15
Sacramento, CA 95814

PART I - TRANSMITTER / CONTACT INFORMATION

TRANSMITTAL DATE: _____

TRANSMITTING FIRM NAME AND ADDRESS	PLEASE ENTER REPORTING PERIOD. DE 6 - QUARTER _____ YEAR _____ NUMBER OF FIRMS REPORTED ON FILE: _____
ENTER ADDRESS TO WHICH FILE SHOULD BE RETURNED* ☐ CHECK FOR CHANGE OF ADDRESS *NOTE: Diskettes not returned unless requested.	NAME, ADDRESS AND TELEPHONE NUMBER OF PERSON TO CONTACT FOR TECHNICAL INFORMATION REGARDING FILE. (____) ____

PART II - FIRM(S) BEING REPORTED
(Attach additional sheets if needed. Computer printouts of the required data may also be attached.)

EMPLOYER NAME (FIRM #1)			EMPLOYER NAME (FIRM #2)		
STATE ID NUMBER	BRANCH	FEDERAL ID NUMBER	STATE ID NUMBER	BRANCH	FEDERAL ID NUMBER
TOTAL SUBJECT WAGES REPORTED ON MEDIA FILE $			TOTAL SUBJECT WAGES REPORTED ON MEDIA FILE $		
TOTAL PIT WAGES REPORTED ON MEDIA FILE $			TOTAL PIT WAGES REPORTED ON MEDIA FILE $		
TOTAL PIT WITHHELD ON MEDIA FILE $			TOTAL PIT WITHHELD ON MEDIA FILE $		
TOTAL NUMBER OF EMPLOYEES REPORTED ON MEDIA FILE #			TOTAL NUMBER OF EMPLOYEES REPORTED ON MEDIA FILE #		
TOTAL SUBJECT WAGES REPORTED ON PAPER (IF ANY) $			TOTAL SUBJECT WAGES REPORTED ON PAPER (IF ANY) $		

PART III - MAGNETIC MEDIA FILE INFORMATION

TAPE	LIST ANY EXTERNAL TAPE/CARTRIDGE FILE IDENTIFICATION NUMBERS	DISKETTE		
☐ 9 TRACK TAPES ☐ IBM 3480 TAPE CARTRIDGES	_____ _____	☐ 8"	☐ 5¼	☐ 3½

PART IV - DECLARATION

I declare that the information herein is true and correct to the best of my knowledge and belief.

Signature _____ Title _____ Phone (____)_____ Date _____

DE 166 Rev. 5 (1-97) State of California / Employment Development Department

CU/IBM